Regulation History

Type of Regulation: Sales and Use Tax Regulations

Regulations: 1684

Title: 1684, Collection of Use Tax by Retailers

Preparation: Kim Rios

Legal Contact: Bradley Heller

Rule 100 changes without regulatory effect to identify the operative dates of Revenue and Taxation Code section 6203, as re-enacted by Statutes 2011, chapter 313, and of the 2012 amendments to Regulation 1684.

History of Proposed Rule:

August 18, 2014 Rule submitted to OAL for approval
July 17, 2014 Board adopted amendments to regulation (Vote 4-0)

Support: NA Oppose: NA